

Board of Management

Audit & Assurance Committee

Date of Meeting	03 March 2026
Paper No.	AAC3-K
Agenda Item	6.1
Subject of Paper	Audit & Assurance Committee - Programme of Work 2026
FOISA Status	Disclosable
Primary Contact	Marcus Walker Associate Director of Governance & Risk
Date of production	23 February 2026
Action	For Information

1. Recommendations

- 1.1. Members are invited to note the Audit & Assurance Committee's Programme of Work, which sets out anticipated items of business scheduled for future meetings.

2. Purpose

- 2.1. The purpose of this paper is to provide visibility of the Committee's upcoming items of business across the annual cycle and ensure members are aware of key reports, assurance activities, and statutory obligations that will be presented throughout the year.
- 2.2. Providing a structured programme supports transparency, effective forward planning, and assurance that the Committee will cover its full remit.

3. Consultation

- 3.1. In preparing the forward Programme of Work, key stakeholders were consulted to ensure accuracy and alignment with planned assurance activity.

4. Key Insights

- 4.1. A forward programme ensures that core responsibilities - including assurance reporting, risk oversight, audit cycles, and compliance updates - are planned across the academic year.
- 4.2. Below is the draft programme of work for the next three meetings of the Audit & Assurance Committee:

4.3. Meeting: 28 May 2026

- Governance / Compliance
 - Review of Committee Terms of Reference
 - Draft Audit & Assurance Committee Self-Evaluation Report
 - Annual External Compliance Report
 - Review of Policy & Procedure Register
 - Data Protection Officer Quarterly Report
- Risk Assurance
 - Deep Dive: Cybersecurity
 - Risk Management Policy
 - Review of Assurance Framework
 - Incident Management & Business Continuity Progress Report
 - Strategic Risk Review
- Internal Audit
 - Internal Audit Report: Budget Control (Inc. Scenario Planning)
 - Internal Audit Report: IT Network Arrangements / Cyber Security
 - Internal Audit Progress Report
- Audit and Actions Overview Quarterly Report

4.4. Meeting: September 2026 (TBC)

- Governance / Compliance
 - Draft Governance Statement
 - Annual Freedom of Information Report 2025/26
 - Data Protection Officer Quarterly Report
 - Data Breach Incidents Report
- Risk Assurance
 - Deep Dive: TBC
 - Strategic Risk Review
- Internal Audit
 - Internal Audit Annual Plan 2026/27
 - Internal Audit Report: Environmental Sustainability
 - Internal Audit Progress Report
- Audit and Actions Overview Quarterly Report

4.5. Meeting: November 2026 (TBC)

- Governance / Compliance
 - Data Protection Officer Quarterly Report
 - Annual Report on SFC FM Delegated Limits & Expenditure
 - Staff Compensation Payments Report
 - Fraud Prevention Policy
- Risk Assurance
 - Deep Dive: TBC
 - Strategic Risk Review
- Internal Audit
 - Internal Audit Report: Credits Audit
 - Internal Audit Report: Student Support Funds Audit
 - Internal Audit Report 2025/26
- External Audit
 - External Audit Annual Report 2024/25
 - External Audit Letter of Representation

- Audit and Actions Overview Quarterly Report

5. Impact and Implications

- 5.1.** A forward plan ensures the Committee fulfils its Terms of Reference systematically and supports robust governance oversight. This approach reflects sector best practice where committee work programmes help ensure key responsibilities are not overlooked.

6. Appendices

- 6.1.** Not applicable.